



**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

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Order Filed on April 12, 2024
by Clerk
U.S. Bankruptcy Court
District of New Jersey

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

Hearing Date: April 9, 2024

**ORDER ALLOWING THE GENERAL UNSECURED CLAIM OF
LEVTEXT LLC**

The relief set forth on the following pages, numbered two (2) through two (2) is
ORDERED.

DATED: April 12, 2024

A handwritten signature in black ink, reading "Vincent F. Papalia", is written over a horizontal line.

**Honorable Vincent F. Papalia
United States Bankruptcy Judge**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

Bed Bath & Beyond Inc., et al.

Case No. 23-13359 (VFP)

Caption of Order: Order Allowing The General Unsecured Claim of Levtext LLC

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This matter having come before the Court by way of a Notice of Motion for an Order Allowing the General Unsecured Claim of Levtext LLC [Docket No. 2705] (the “Motion”) filed by Wilentz, Goldman & Spitzer, P.A., as attorneys for Levtext LLC (“Levtext”), and after due consideration of the moving papers, the opposition papers [Docket Nos. 2892 & 2939] filed by the Plan Administrator on behalf of Debtors and Debtors’ estates by and through his counsel, Pachulski, Stang, Ziehl & Jones, LLP, and the arguments of counsel as heard on the record on the return date of the Motion, and the Court having found that the goods that are the subject of Levtext’s request for administrative status pursuant to Bankruptcy Code section 503(b)(9) (the “Goods”) were drop-shipped directly from Levtext to the Debtors’ customers and accordingly, the Goods were not “received by the debtor” for the purpose of 11 U.S.C. § 503(b)(9), and for good cause having been shown:

IT IS HEREBY ORDERED:

1. Levtext’s Proof of Claim filed as Claim No: 3942 in the amount of \$395,484.69 be and the same hereby is deemed allowed, in full, as a general unsecured claim against the Debtors’ estates; and

2. The Clerk of the Court and/or the duly appointed claims agent for the Debtors’ estates shall mark the applicable claims register to indicate that Levtext’s Proof of Claim filed as Claim No: 3942 as set forth above is hereby deemed allowed as a general unsecured claim and Levtext shall not be required to take any further action in these proceedings; and

3. Levtext’s request for allowance of administrative expense priority under 11 U.S.C. § 503(b)(9) in the amount of \$73,754.69 be and the same hereby is denied.